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TO: Craig Thompson, Executive Director
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FROM: Richard Dobson, Executive Director
Office of Sales and Excise Taxes
Department of Revenue

DATE: July 31, 2015

RE: Kentucky's Annual Recertification

Please see the enclosed Streamlined Sales Tax Compliance Certification and Taxability Matrix for the Commonwealth of Kentucky. We believe these documents confirm that Kentucky remains in substantial compliance with the Streamlined Sales and Use Tax Agreement (SSUTA).

During the 2015 Kentucky General Assembly, there were no enacted changes to KRS Chapter 139 affecting sales and use tax statutes in general or sections within the scope of the SSUTA itself. The only response changes this year to Kentucky's Certificate of Compliance or the Taxability Matrix relate to format changes or expanded sections made by the Governing Board.

If you should have any questions or require further explanation of the contents of these materials, please do not hesitate to contact me further. Thank you for your consideration of this filing.